

APPENDIX

Sec. 3386. There shall be an allowance of drawback on tobacco, snuff and cigars on which the tax has been paid by suitable stamps affixed thereto before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff and cigars, to be ascertained under such regulations as shall be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States out of any money arising from internal duties not otherwise appropriated: Provided, That no claim for an allowance of drawback shall be entertained or allowed until certificate from the collector of customs at the port from which the goods have been exported, or other evidence satisfactory to the Commissioner of Internal Revenue has been furnished, that the stamps affixed to the tobacco, snuff, or cigars entered and cleared for export to a foreign country were totally destroyed before such clearance; nor until the claimant has filed a bond, with good and sufficient sureties, to be approved by the collector of the district from which the goods are shipped, in a penal sum double the amount of the tax for which said claim is made, that he will procure within a reasonable time, evidence satisfactory to the Commissioner of Internal Revenue that said tobacco, snuff, or cigars have been landed at any port without the jurisdiction of the United States, or that after ship-

ment the same were lost at sea, and have not been relanded within the limits of the United States. (20 Stat. L. 347; Act of March 1, 1897, sec. 16.)

Sec. 3394. Upon cigars and cigarettes which shall be manufactured and sold or removed for consumption or sale there shall be assessed and collected the following taxes to be paid by the manufacturer thereof * * * On cigarettes made of tobacco or any substitute therefor and weighing not more than three pounds per thousand, \$1.25 per thousand. * * *; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and stamps for * * * cigarettes at the rates of tax imposed by this section; PROVIDED, that such stamps shall be in denominations of 5, 8, 10, 15, 20, 50, and 100. * * *." (R. S. sec. 3394, amended March 3, 1875, ch. 127, sec. 2, 18 S. L. 339; July 24, 1897, ch. 11, sec. 10, 30 S. L. 206; July 1, 1902, ch. 1371, sec. 2, 32 S. L. 715; and August 5, 1909, ch. 6, sec. 33, 36 S. L. 110.)

REVENUE ACT OF 1918

Sec. 700. That upon cigars and cigarettes manufactured in or imported into the United States and hereafter sold by the manufacturer or importer or removed for consumption or sale, there shall be levied, collected and paid under the provisions of existing law, in lieu of the internal revenue taxes now imposed thereon by law, the following taxes to be paid by the manufacturer or importer thereof. * * * On cigarettes made of tobacco or any substitute therefor and weighing not more than three pounds per thousand, \$3.00 per thousand. * * * Every manufacturer of cigarettes * * * shall put up all the cigarettes * * * that he manu-

factures or has manufactured for him and sells or removes for consumption or sale in packages or parcels containing 5, 8, 10, 12, 15, 16, 20, 24, 40, 50, 80, or 100 cigarettes each, and shall securely affix to each of such packages or parcels a suitable stamp denoting the tax thereon and shall properly cancel the same prior to such sale or removal for consumption or sale under such regulations as the Commissioner with the approval of the Secretary shall prescribe. * * *

Sec. 702.—*vide supra*, page 3.

Sec. 703. That there shall be levied, collected, and paid, in lieu of the taxes imposed by Section 404 of the Revenue Act of 1917, upon cigarette paper made up into packages, books, sets, or tubes, made up in or imported into the United States and hereafter sold by the manufacturer or importer to any person (other than to a manufacturer of cigarettes for use by him in the manufacture of cigarettes) the following taxes, to be paid by the manufacturer or importer: * * *

Every manufacturer of cigarettes purchasing any cigarette paper made up into tubes (a) shall give bond in an amount and with sureties satisfactory to the Commissioner that he will use such tubes in the manufacture of cigarettes or pay thereon a tax equivalent to the tax imposed by this section and (b) shall keep such records and render under oath such returns as the Commissioner finds necessary to show the disposition of all tubes purchased or imported by such manufacturer of cigarettes.

Section 1307—That in all cases where the method of collecting the tax imposed by this Act is not specifically provided in this act, the tax shall be collected in such manner as the Commissioner, with the approval of the Secretary, may prescribe. All administrative and penalty provisions of Title XI of this Act, in so far as

applicable, shall apply to the collection of any tax which the Commissioner determines or prescribes shall be paid by stamp. (40 S. L. 1143.)

Sec. 1310 (c)—*vide supra*, page 28.

FROM REVENUE ACT OF 1917

Sec. 400. Upon cigars and cigarettes which shall be manufactured and sold or removed for consumption or sale there shall be levied and collected in addition to the taxes now imposed by existing law, the following taxes to be paid by the manufacturer or importer thereof; * * * On cigarettes made of tobacco or any substitute therefor made in or imported into the United States and weighing not more than three pounds per thousand, eighty cents per thousand. * * *. (Oct. 3, 1917, c. 63, Sec. 400, 40 St. L. 312.)

Sec. 403—*Vide supra*, page 34.

Sec. 1006.—*Vide supra*, page 18.

FROM REVENUE ACT OF 1898

Sec. 3. That in lieu of the tax now imposed by law, * * * upon cigars and cigarettes, which shall be manufactured and sold, or removed for consumption or sale, there shall be levied and collected the following taxes to be paid by the manufacturer thereof * * * a tax of * * * \$1.50 per thousand on cigarettes made of tobacco or any substitute therefor and weighing not more than three pounds per thousand. * * *

And there shall also be assessed and collected, * * * upon all articles enumerated in this section which were manufactured, imported and removed from factory or customhouse before the passage of this act, bearing tax stamps affixed to such articles for the payment of the

tax thereon, and cancelled subsequent to April 14, 1898, which articles were at the time of the passage of this act held and intended for sale by any person, a tax equal to one-half the difference between the tax already paid on such articles at the time of removal from the factory or customhouse and the tax levied by this Act upon such articles.